

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Agatha Maiorana
DOCKET NO.: 03-29756.001-R-1
PARCEL NO.: 13-21-105-037-0000

The parties of record before the Property Tax Appeal Board are Agatha Maiorana, the appellant, by attorney Lawrence Brodsky of Rieff Schramm & Kanter, Chicago, and the Cook County Board of Review.

The subject property consists of a 105-year-old, two-story style multi-family dwelling of frame construction containing 2,428 square feet of living area and located in Jefferson Township, Cook County. The subject improvement contains two apartments and has a basement.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing six suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of two-story style multi-family dwellings of frame or masonry construction from 76 to 81 years old. The comparable dwellings contain from two to four apartments; two also have basements; and four have garages. The comparables range in size from 2,688 to 4,420 square feet of living area and have improvement assessments ranging from \$8.00 to \$10.65 per square foot of living area. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$31,720 was disclosed. The improvement assessment equates to \$13.06 per square foot of living area. In support of the subject's assessment, the board of review offered what appear to be multiple listing service sale sheets for sold properties. The four buildings sold from March to November 2003 for prices from

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	3,868
IMPR.:	\$	23,405
TOTAL:	\$	27,273

Subject only to the State multiplier as applicable.

\$329,000 to \$415,000. Hand written notes on the sheets suggest the improvements range in size from 2,208 to 2,570 square feet and sold from \$149.00 to \$166.67 per square foot. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant submitted additional comparables. This is new evidence submitted under the guise of rebuttal. *The Official Rules of the Property Tax Appeal Board* §1910.66(b) states in pertinent part:

- b) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties.

Therefore, the Property Tax Appeal Board will not consider these comparables in its analysis of the evidence.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds that the appellant submitted six comparables to demonstrate the subject's improvement assessment excessive. These properties bear some similarities to the subject and have improvement assessments ranging from \$8.00 to \$10.65 per square foot of living area. The subject's per square foot improvement assessment of \$13.06 falls above the range established by these properties. In contrast, the board of review presented only raw sales data for its properties. The board did not even present the assessments or an analysis of its comparables and their comparability to the subject. The Board finds the board of review's presentation of six sales without any meaningful equity analysis merely anecdotal. Therefore, the Property Tax Appeal Board accords significant weight to the appellant's equity comparables and accords no weight to the board of review's evidence. After considering adjustments and the differences in the appellant's suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is excessive.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.